

COUNTY OF WOODSON, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2011

County of Woodson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2011

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Woodson County
Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Woodson County Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Woodson County's, management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Woodson County, has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Woodson County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Woodson County, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statement. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our

opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

This report is intended solely for the information and use of the governing body and management of Woodson County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

April 6, 2012

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Woodson County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 173,030	1,197,656	1,181,488	189,198	36,268	225,466
Special Revenue:						
Ambulance	33,492	206,516	203,749	36,259	2,270	38,529
Appraiser's Cost	7,777	43,914	47,761	3,930	130	4,060
Conservation District	216	19,896	19,800	312		312
Direct Election	34,586	21,657	21,169	35,074		35,074
Economic Development	21,359	34,042	36,386	19,015		19,015
Employee Benefits	4,995	637,603	631,750	10,848	5,894	16,742
Extension Council	1,267	93,444	93,000	1,711		1,711
Fair	47	3,027	3,000	74		74
Fair Building	98	5,773	5,750	121		121
4-H Building Maintenance	21,994	19,944	27,982	13,956	1,219	15,175
Health	813	28,092	28,000	905		905
Historical Society	196	7,680	7,500	376		376
Mental Health	666	35,273	35,000	939		939
Mental Retardation	320	22,118	22,000	438		438
Noxious Weed	5,018	96,110	90,900	10,228	864	11,092
Planning Board	464	25		489		489
Reappraisal	10,284	113,231	115,822	7,693	2,325	10,018
Road and Bridge	1,019	1,692,990	1,394,011	299,998	69,988	369,986
Rural Fire District No. 1	10,360	107,287	106,433	11,214	22,221	33,435
Service Program for the Elderly	9,995	24,374	19,975	14,394		14,394
Special Alcohol Program	4,105	4,221		8,326		8,326
Special Bridge	198,231	47,654	162,419	83,466	160,000	243,466
Special Liability	61,999	40,592	32,447	70,144		70,144
Special Park and Recreation	4,004	2,371		6,375		6,375
Tourism and Convention Promotion	8,686	9,432	6,249	11,869	1,100	12,969
Special Ambulance Vehicle	138,267	15,000		153,267		153,267
Special Equipment Reserve	90,595	67,000	29,359	128,236		128,236
Special Noxious Weed	68,256	25,000		93,256		93,256
Special Machinery	60,700			60,700		60,700
Special Rural Fire Equipment	67,006	9,612	32,199	44,419	9,990	54,409
Rural Fire District Donations	4,296	5,853	2,707	7,442		7,442
Emergency Telephone Service	2,202	7,524	9,605	121	667	788
Emergency Telephone Service - Wireless	20,057	6,127	5,259	20,925	38	20,963
Enterprise:						
Solid Waste	55,444	292,640	288,881	59,203	8,991	68,194

The notes to the financial statements are an integral part of this statement.

Woodson County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Expendable Trusts:						
Special Auto	27,682	34,074	34,333	27,423		27,423
Prosecuting Attorney Training	2,343	390		2,733		2,733
Special Law Enforcement Trust	3,611	5,685	225	9,071		9,071
Conceal and Carry Permit Fees	1,153	585		1,738		1,738
Register of Deeds Technology	5,355	4,287	5,772	3,870		3,870
Sheriff's Special Donations	1,902	504	1,626	780		780
Juvenile Intake Grant	1,567			1,567		1,567
Community Development Block Grant	3,360	8,231	8,559	3,032		3,032
FEMA Grant	3,954			3,954		3,954
LEPP Grant	7,235	3,507	5,400	5,342		5,342
Other Grants	2,650	3,894	7,788	(1,244)		(1,244)
Total Primary Government (1)	<u>1,182,656</u>	<u>5,004,835</u>	<u>4,724,304</u>	<u>1,463,187</u>	<u>321,965</u>	<u>1,785,152</u>
Composition of Cash:						
Cash Items						28,443
Cash on Hand						716
Certificates of Deposit						1,500,000
Demand Deposits						1,638,921
U.S. Treasuries						2,000,000
Less: Agency Funds per Statement 4						(3,382,925)
Adjustment for Rounding						(3)
Total Primary Government (1)						<u>1,785,152</u>

(1) Excluding Agency Funds

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2011:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

County of Woodson, Kansas
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Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

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Notes to Financial Statements
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2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The following amendment was made during the 2011 fiscal year:

	<u>Original Budget</u>	<u>Amended Budget</u>
Road and Bridge Fund	\$ 1,320,850	1,347,850

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Ambulance Vehicle Fund
Special Equipment Reserve Fund
Special Machinery Fund
Special Rural Fire Equipment Fund
Rural Fire District Donations Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating

County of Woodson, Kansas
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accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2)

County of Woodson, Kansas
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the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

Other Grants Fund expenditures exceed cash basis law authority in the amount of \$1,244. However, grant revenue was due from the State of Kansas in an amount equal to the excess expenditures.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 3 **Detail Notes on All Funds and Account Groups**

A. Assets:

Deposits and Investments

The County held no investments as of December 31, 2011.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

County of Woodson, Kansas
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K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods". All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$2,549,055 and the bank balance was \$2,649,024. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$294,486 was covered by federal depository insurance and the balance of \$2,354,538 was collateralized with irrevocable letters of credit.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2011, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2011

statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Woodson County assessed valuation at July 1, 2011 was \$29,639,090. The County outstanding bond indebtedness at December 31, 2011 was \$169,133. The resulting legal debt margin was \$720,040. The preceding computation does not include motor vehicle valuation.

The County issued \$175,000 general obligation bonds on April 20, 2009 to finance the remodeling of the County's community building. The bonded indebtedness interest rate is 4.5%. The principal and interest will be paid back with annual installments over a thirty year period with the final payment due April 20, 2039.

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December 31, 2011

Changes in long-term liabilities for the fiscal year were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance end of Year	Interest Paid
<u>General Obligation Bonds:</u>									
Community Bldg Renov.	4.50%	4/20/2009	175,000	4/20/2039	172,131		2,998	169,133	7,746
<u>Capital Leases:</u>									
2007 Cat Grader	3.31%	6/26/2008	137,512	6/26/2013	85,173		27,474	57,699	2,816
Road Rock		5/21/2009	180,000	2/20/2012	105,000		75,000	30,000	
Track Loader	4.25%	3/26/2009	177,625	3/26/2014	144,991		34,020	110,971	6,162
2 Sheriff Pickups	4.00%	1/4/2010	53,318	2/1/2012		53,318	26,056	27,262	2,296
2 Dump Trucks	4.25%	3/19/2009	231,652	2/20/2014	188,523		44,233	144,290	8,012
Roll Off Truck	4.00%	5/6/2010	114,300	5/5/2015		114,300	21,500	92,800	4,572
Totals					695,818	167,618	231,281	632,155	31,604

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	2012	2013	2014	2015	2016	2017/20	2022/26	2027/31	2032/36	2037/39	Totals
<u>Principal:</u>											
<u>General Obligation Bonds:</u>											
Community Bldg Renov.	3,112	3,273	3,420	3,574	3,716	21,330	26,583	33,131	41,286	29,708	169,133
<u>Capital Leases:</u>											
2007 Cat Grader	28,377	29,322									57,699
Road Rock	30,000										30,000
Track Loader	35,453	36,973	38,545								110,971
2 Sheriff Pickups	27,262										27,262
2 Dump Trucks	46,113	48,061	50,116								144,290
Roll Off Truck	21,965	22,844	23,757	24,234	-	-	-	-	-	-	92,800
Total Principal	192,282	140,473	115,838	27,808	3,716	21,330	26,583	33,131	41,286	29,708	632,155
<u>Interest:</u>											
<u>General Obligation Bonds:</u>											
Community Bldg Renov.	7,632	7,471	7,324	7,170	7,028	32,389	27,136	20,590	12,435	2,722	131,897
<u>Capital Leases:</u>											
2007 Cat Grader	1,913	969									2,882
Road Rock											
Track Loader	4,729	3,210	1,638								9,577
2 Sheriff Pickups	1,090										1,090
2 Dump Trucks	6,132	4,184	2,130								12,446
Roll Off Truck	3,712	2,833	1,920	969	-	-	-	-	-	-	9,434
Total Interest	25,208	18,667	13,012	8,139	7,028	32,389	27,136	20,590	12,435	2,722	167,326
Total Principal and Interest	217,490	159,140	128,850	35,947	10,744	53,719	53,719	53,721	53,721	32,430	799,481

County of Woodson, Kansas
Notes to Financial Statements
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Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding sick pay permits employees to accumulate 8 hours sick pay per month and a maximum accumulation of 560 hours sick pay. On November 30 of each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours up to the maximum of 560. Upon termination of employment of any elected official or employee who has accrued vacation time but not taken it as of the date of his or her termination of employment, then such employee or officer shall be entitled to payment for such unused vacation time. Upon termination of employment of any elected official or employee who has accrued unused sick leave in excess of 480 hours, such official or employee shall be entitled to compensation of unused sick leave in excess of 480 hours up to a maximum of 560 hours of accrued sick leave.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Noxious Weed Fund	Special Noxious Weed Fund	\$ 25,000
Ambulance Fund	Special Ambulance Vehicle Fund	15,000
Special Auto Fund	General Fund	27,682
Rural Fire District Fund	Special Rural Fire Equipment Fund	5,000
General Fund	Special Equipment Reserve Fund	35,000
Appraiser's Cost	Special Equipment Reserve Fund	7,000
Reappraisal	Special Equipment Reserve Fund	25,000

Note 4 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

		<u>Risk of Loss</u>
<u>Type of Loss</u>	<u>Method Managed</u>	<u>Retained</u>
a. Torts, errors and omissions	Purchased Commercial Insurance	None
b. Workers compensation and Health	Purchased Commercial Insurance	None
c. Physical property loss and natural disasters	Purchased Commercial Insurance	None

Note 5 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2011

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 6 **Federal Financial Assistance**

During 2011, the County expended federal assistance from the following programs:

Community Development Block Grant	\$ 8,231
FEMA	353,151
In Lieu of Tax (Federal Reservoir)	11,776
Other small Grants	<u>5,440</u>
Total	<u>378,598</u>

Woodson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 1,196,027		1,196,027	1,181,488	14,539
Special Revenue:					
Ambulance	235,000		235,000	203,749	31,251
Appraiser's Cost	48,500		48,500	47,761	739
Conservation District	19,800		19,800	19,800	
Direct Election	37,000		37,000	21,169	15,831
Economic Development	50,000		50,000	36,386	13,614
Employee Benefits	631,750		631,750	631,750	
Extension Council	93,000		93,000	93,000	
Fair	3,000		3,000	3,000	
Fair Building	5,750		5,750	5,750	
4-H Building Maintenance	35,000		35,000	27,982	7,018
Health	28,000		28,000	28,000	
Historical Society	7,500		7,500	7,500	
Mental Health	35,000		35,000	35,000	
Mental Retardation	22,000		22,000	22,000	
Noxious Weed	95,650		95,650	90,900	4,750
Planning Board	408		408		408
Reappraisal	119,300		119,300	115,822	3,478
Road and Bridge	1,347,850	339,756	1,687,606	1,394,011	293,595
Rural Fire District No. 1	106,980		106,980	106,433	547
Service Program for the Elderly	25,300		25,300	19,975	5,325
Special Alcohol Program	3,500		3,500		3,500
Special Bridge	249,000		249,000	162,419	86,581
Special Park and Recreation	3,500		3,500		3,500
Tourism and Convention Promotion	26,500		26,500	6,249	20,251
Special Noxious Weed	54,616		54,616		54,616
Emergency Telephone Service	27,000		27,000	9,605	17,395
Emergency Telephone Service - Wireless	31,000		31,000	5,259	25,741
Enterprise:					
Solid Waste	404,000		404,000	288,881	115,119
Totals	<u>4,941,931</u>	<u>339,756</u>	<u>5,281,687</u>	<u>4,563,889</u>	<u>717,798</u>

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	571,309	681,715	678,363	3,352
Motor Vehicle Tax		55,769	73,163	74,195	(1,032)
Recreational Vehicle Tax		1,309	1,472	1,525	(53)
Delinquent Tax		15,530	12,457	11,336	1,121
16/20 M Truck Tax		10,447	10,024	12,140	(2,116)
Countywide Sales Tax		177,057	215,429	165,000	50,429
In Lieu of Tax		1,185	1,637	1,416	221
Mineral Production Tax		1,429	834	250	584
Interest on Tax		41,170	27,445	35,000	(7,555)
Total Taxes		<u>875,205</u>	<u>1,024,176</u>	<u>979,225</u>	<u>44,951</u>
Intergovernmental					
Federal Financial Assistance			53,366		53,366
Local Alcoholic Liquor Tax		2,904	2,371	1,000	1,371
Federal Land Use		170			
Total Intergovernmental		<u>3,074</u>	<u>55,737</u>	<u>1,000</u>	<u>54,737</u>
Licenses, Fees, and Permits					
Mortgage Registration		22,469	30,198	20,000	10,198
Officer Fees		16,903	18,519	15,000	3,519
Diversion Fees		6,560	5,600	5,000	600
Total Licenses, Fees, and Permits		<u>45,932</u>	<u>54,317</u>	<u>40,000</u>	<u>14,317</u>
Use of Money and Property					
Interest on Investments		28,361	20,260	30,000	(9,740)
Transfers					
Operating Transfers In		28,704	27,682	29,000	(1,318)
Miscellaneous					
Sale of Surplus Property		1,537			
Other		7,686	15,484		15,484
Total Miscellaneous		<u>9,223</u>	<u>15,484</u>		<u>15,484</u>
Total Cash Receipts / Revenue		<u>990,499</u>	<u>1,197,656</u>	<u>1,079,225</u>	<u>118,431</u>
Expenditures and Transfers					
General Government					
County Commission					
Personal Services		32,283	32,333	34,000	1,667
Contractual Services		930	3,561	3,000	(561)
Commodities			26	500	474
Total County Commission		<u>33,213</u>	<u>35,920</u>	<u>37,500</u>	<u>1,580</u>
County Clerk					
Personal Services		57,053	59,410	63,000	3,590
Contractual Services		13,717	14,362	14,500	138
Commodities		2,743	2,608	5,000	2,392
Reimbursed Expense	(61)	(2)		2
Total County Clerk		<u>73,452</u>	<u>76,378</u>	<u>82,500</u>	<u>6,122</u>
County Treasurer					
Personal Services		62,611	68,234	73,000	4,766
Contractual Services		12,574	14,328	17,000	2,672
Commodities		5,807	5,990	7,000	1,010
Reimbursed Expense	(1,041)	(1,126)		1,126
Total County Treasurer		<u>79,951</u>	<u>87,426</u>	<u>97,000</u>	<u>9,574</u>
County Attorney					
Personal Services		46,211	46,836	52,500	5,664
Contractual Services		9,250	6,976	7,600	624
Commodities		744	1,547	1,500	(47)
Capital Outlay				750	750
Reimbursed Expense	(150)			

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Total County Attorney	\$	56,055	55,359	62,350
Register of Deeds				6,991
Personal Services		41,834	41,964	46,600
Contractual Services		4,601	3,188	5,200
Commodities		1,662	2,974	3,000
Reimbursed Expense			(17)	3,000
Total Register of Deeds		48,097	48,109	54,800
Indigent Defense				6,691
Contractual Services		37,626	42,983	35,000
Unified Court				(7,983)
Contractual Services		19,875	15,846	22,737
Commodities		3,092	3,582	2,750
Capital Outlay				400
Reimbursed Expense		(6,576)	(6,241)	400
Total Unified Court		16,391	13,187	25,887
Courthouse General				12,700
Personal Services		20,458	20,384	22,000
Contractual Services		119,198	113,874	120,000
Commodities		19,601	28,526	25,000
Capital Outlay		30,041	40,033	134,500
Reimbursed Expense		(23,275)	(2,109)	2,109
Total Courthouse General		166,023	200,708	301,500
Employee Benefits				100,792
Employee Benefits		5,000		
Planning Commission				
Total General Government		515,808	560,070	696,537
Public Works				136,467
Public Works				
Contractual Services		1,739		
Public Safety				
County Attorney				
Contractual Services			200	(200)
Sheriff				
Personal Services		360,710	375,781	326,420
Contractual Services		55,364	53,069	53,570
Commodities		82,018	104,692	64,000
Capital Outlay		28,033	32,038	33,000
Reimbursed Expense		(30,934)	(35,182)	(25,000)
Total Sheriff		495,191	530,398	451,990
Juvenile Detention				(78,408)
Contractual Services		11,424	12,469	11,500
Ambulance Service				(969)
Emergency Preparedness				
Personal Services		25,969	26,504	27,000
Contractual Services		1,804	2,789	4,500
Commodities		2,096	6,747	1,500
Capital Outlay				1,000
Reimbursed Expense		(8,866)	(65)	(8,000)
Total Emergency Preparedness		21,003	35,975	26,000
Total Public Safety		527,618	579,042	489,490
Health				(89,552)
Coroner				
Contractual Services		9,748	4,027	10,000
Commodities		162		5,973
Reimbursed Expense		(219)	(202)	202
Total Coroner		9,691	3,825	10,000
				6,175

General Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Agriculture				
Extension Council				
Contractual Services	\$ 2,296	3,551		(3,551)
Other Agriculture				
Total Agriculture	<u>2,296</u>	<u>3,551</u>		<u>(3,551)</u>
Social Services for Aged and Poor				
Transfers				
Operating Transfers Out	10,000	35,000		(35,000)
Total Expenditures and Transfers	<u>1,067,152</u>	<u>1,181,488</u>	<u>1,196,027</u>	<u>14,539</u>
Receipts Over (Under)				
Expenditures and Transfers	(76,653)	16,168		
Unencumbered Cash, Beginning	<u>249,683</u>	<u>173,030</u>		
Unencumbered Cash, Ending	<u>173,030</u>	<u>189,198</u>		

Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	74,411	81,989	81,590	399
Motor Vehicle Tax		9,905	9,618	9,671	(53)
Recreational Vehicle Tax		231	193	199	(6)
Delinquent Tax		2,265	1,711	1,478	233
16/20 M Truck Tax		1,170	1,807	1,582	225
In Lieu of Tax		214	197	185	12
Total Taxes		<u>88,196</u>	<u>95,515</u>	<u>94,705</u>	<u>810</u>
Licenses, Fees, and Permits					
Service Fees		<u>109,765</u>	<u>111,001</u>	<u>107,500</u>	<u>3,501</u>
Total Cash Receipts / Revenue		<u>197,961</u>	<u>206,516</u>	<u>202,205</u>	<u>4,311</u>
Expenditures and Transfers					
Public Safety					
Personal Services		129,207	143,097	160,000	16,903
Contractual Services		12,693	11,514	20,000	8,486
Commodities		17,300	19,758	25,000	5,242
Capital Outlay		1,428	14,631	30,000	15,369
Reimbursed Expense	(<u>844</u>)	<u>(251)</u>		<u>251</u>
Total Public Safety		<u>159,784</u>	<u>188,749</u>	<u>235,000</u>	<u>46,251</u>
Transfers					
Operating Transfers Out		<u>34,000</u>	<u>15,000</u>		<u>(15,000)</u>
Total Expenditures and Transfers		<u>193,784</u>	<u>203,749</u>	<u>235,000</u>	<u>31,251</u>
Receipts Over (Under)					
Expenditures and Transfers		4,177	2,767		
Unencumbered Cash, Beginning		<u>29,315</u>	<u>33,492</u>		
Unencumbered Cash, Ending		<u>33,492</u>	<u>36,259</u>		

Appraiser's Cost Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	36,470	37,490	37,322	168
Motor Vehicle Tax		4,073	4,687	4,736	(49)
Recreational Vehicle Tax		96	94	97	(3)
Delinquent Tax		1,100	820	724	96
16/20 M Truck Tax		751	733	775	(42)
In Lieu of Tax		87	90	90	
Total Cash Receipts / Revenue		<u>42,577</u>	<u>43,914</u>	<u>43,744</u>	<u>170</u>
Expenditures and Transfers					
General Government					
Personal Services		35,272	35,104	36,000	896
Contractual Services		4,353	4,524	2,500	(2,024)
Commodities		1,124	1,133	2,500	1,367
Capital Outlay				7,500	7,500
Total General Government		<u>40,749</u>	<u>40,761</u>	<u>48,500</u>	<u>7,739</u>
Transfers					
Operating Transfers Out			7,000		(7,000)
Total Expenditures and Transfers		<u>40,749</u>	<u>47,761</u>	<u>48,500</u>	<u>739</u>
Receipts Over (Under)					
Expenditures and Transfers		1,828	(3,847)		
Unencumbered Cash, Beginning		<u>5,949</u>	<u>7,777</u>		
Unencumbered Cash, Ending		<u>7,777</u>	<u>3,930</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	16,944	16,895	16,817	78
Motor Vehicle Tax		1,957	2,180	2,200	(20)
Recreational Vehicle Tax		46	44	45	(1)
Delinquent Tax		506	383	336	47
16/20 M Truck Tax		323	353	360	(7)
In Lieu of Tax		42	41	42	(1)
Total Cash Receipts / Revenue		<u>19,818</u>	<u>19,896</u>	<u>19,800</u>	<u>96</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>19,800</u>	<u>19,800</u>	<u>19,800</u>	
Total Expenditures and Transfers		<u>19,800</u>	<u>19,800</u>	<u>19,800</u>	
Receipts Over (Under)					
Expenditures and Transfers		18	96		
Unencumbered Cash, Beginning		<u>198</u>	<u>216</u>		
Unencumbered Cash, Ending		<u>216</u>	<u>312</u>		

Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	38,326	15,182	15,117	65
Motor Vehicle Tax		3,552	4,902	4,978	(76)
Recreational Vehicle Tax		84	99	102	(3)
Delinquent Tax		990	801	760	41
16/20 M Truck Tax		725	636	815	(179)
In Lieu of Tax		75	37	95	(58)
Total Taxes		<u>43,752</u>	<u>21,657</u>	<u>21,867</u>	<u>(210)</u>
Miscellaneous					
Other		100			
Total Cash Receipts / Revenue		<u>43,852</u>	<u>21,657</u>	<u>21,867</u>	<u>(210)</u>
Expenditures and Transfers					
General Government					
Personal Services		18,326	18,573	22,000	3,427
Contractual Services		12,043	6,757	10,000	3,243
Commodities		566	408	5,000	4,592
Reimbursed Expense			(4,569)		4,569
Total Expenditures and Transfers		<u>30,935</u>	<u>21,169</u>	<u>37,000</u>	<u>15,831</u>
Receipts Over (Under)					
Expenditures and Transfers		12,917	488		
Unencumbered Cash, Beginning		<u>21,669</u>	<u>34,586</u>		
Unencumbered Cash, Ending		<u>34,586</u>	<u>35,074</u>		

Woodson County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 8 of 48

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 21,079	30,241	30,086	155	
Motor Vehicle Tax	2,179	2,701	2,737	(36)	
Recreational Vehicle Tax	52	54	56	(2)	
Delinquent Tax	855	595	418	177	
16/20 M Truck Tax	757	378	448	(70)	
In Lieu of Tax	45	73	52	21	
Total Taxes	<u>24,967</u>	<u>34,042</u>	<u>33,797</u>	<u>245</u>	
Miscellaneous					
Other	884				
Total Cash Receipts / Revenue	<u>25,851</u>	<u>34,042</u>	<u>33,797</u>	<u>245</u>	
Expenditures and Transfers					
Economic Development					
Contractual Services	<u>32,136</u>	<u>36,386</u>	<u>50,000</u>	<u>13,614</u>	
Total Expenditures and Transfers	<u>32,136</u>	<u>36,386</u>	<u>50,000</u>	<u>13,614</u>	
Receipts Over (Under)					
Expenditures and Transfers	(6,285)	(2,344)			
Unencumbered Cash, Beginning	<u>27,644</u>	<u>21,359</u>			
Unencumbered Cash, Ending	<u>21,359</u>	<u>19,015</u>			

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year			Variance Favorable (Unfavor)
			Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue						
Taxes						
Ad Valorem Tax	\$	354,190	572,214	569,337	2,877	
Motor Vehicle Tax		46,413	45,733	46,025	(292)	
Recreational Vehicle Tax		1,091	917	946	(29)	
Delinquent Tax		13,046	9,045	7,032	2,013	
16/20 M Truck Tax		9,266	8,320	7,531	789	
In Lieu of Tax		984	1,374	879	495	
Total Cash Receipts / Revenue		<u>424,990</u>	<u>637,603</u>	<u>631,750</u>	<u>5,853</u>	
Expenditures and Transfers						
General Government						
Health Insurance		272,120	320,988	304,750	(16,238)	
KPERS		98,068	110,137	110,000	(137)	
Life Insurance		2,521	2,386		(2,386)	
Social Security		115,855	116,396	125,000	8,604	
Unemployment		13,354	23,569	20,000	(3,569)	
Workmen's Compensation		68,961	68,068	72,000	3,932	
Reimbursed Expense	(31,103)	(9,794)		9,794	
Total Expenditures and Transfers		<u>539,776</u>	<u>631,750</u>	<u>631,750</u>		
Receipts Over (Under)						
Expenditures and Transfers	(114,786)	5,853			
Unencumbered Cash, Beginning		<u>119,781</u>	<u>4,995</u>			
Unencumbered Cash, Ending		<u>4,995</u>	<u>10,848</u>			

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	79,964	79,303	78,914	389
Motor Vehicle Tax		9,056	10,281	10,387	(106)
Recreational Vehicle Tax		213	207	214	(7)
Delinquent Tax		2,464	1,834	1,587	247
16/20 M Truck Tax		1,685	1,628	1,700	(72)
In Lieu of Tax		193	191	198	(7)
Total Cash Receipts / Revenue		<u>93,575</u>	<u>93,444</u>	<u>93,000</u>	<u>444</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>93,000</u>	<u>93,000</u>	<u>93,000</u>	
Total Expenditures and Transfers		<u>93,000</u>	<u>93,000</u>	<u>93,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		575	444		
Unencumbered Cash, Beginning		<u>692</u>	<u>1,267</u>		
Unencumbered Cash, Ending		<u>1,267</u>	<u>1,711</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	2,553	2,574	2,548	26
Motor Vehicle Tax		289	328	333	(5)
Recreational Vehicle Tax		7	7	7	
Delinquent Tax		81	60	51	9
16/20 M Truck Tax		57	52	55	(3)
In Lieu of Tax		6	6	6	
Total Cash Receipts / Revenue		<u>2,993</u>	<u>3,027</u>	<u>3,000</u>	<u>27</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Total Expenditures and Transfers		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(7)	27		
Unencumbered Cash, Beginning		<u>54</u>	<u>47</u>		
Unencumbered Cash, Ending		<u>47</u>	<u>74</u>		

Fair Building Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	4,920	4,902	4,885	17
Motor Vehicle Tax		554	632	638	(6)
Recreational Vehicle Tax		13	13	13	
Delinquent Tax		156	115	98	17
16/20 M Truck Tax		109	99	104	(5)
In Lieu of Tax		12	12	12	
Total Cash Receipts / Revenue		<u>5,764</u>	<u>5,773</u>	<u>5,750</u>	<u>23</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	
Total Expenditures and Transfers		<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	
Receipts Over (Under)					
Expenditures and Transfers		14	23		
Unencumbered Cash, Beginning		<u>84</u>	<u>98</u>		
Unencumbered Cash, Ending		<u>98</u>	<u>121</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	30,481	11,459	11,422	37
Motor Vehicle Tax		2,779	3,898	3,957	(59)
Recreational Vehicle Tax		65	79	81	(2)
Delinquent Tax		667	567	605	(38)
16/20 M Truck Tax		452	502	647	(145)
In Lieu of Tax		59	28	76	(48)
Total Taxes		<u>34,503</u>	<u>16,533</u>	<u>16,788</u>	<u>(255)</u>
Use of Money and Property					
Rent		<u>3,675</u>	<u>3,070</u>		<u>3,070</u>
Miscellaneous					
Sale of Surplus Property		25			
Other		<u>1,017</u>	<u>341</u>		<u>341</u>
Total Miscellaneous		<u>1,042</u>	<u>341</u>		<u>341</u>
Total Cash Receipts / Revenue		<u>39,220</u>	<u>19,944</u>	<u>16,788</u>	<u>3,156</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		29,615	27,104	31,000	3,896
Commodities		2,080	878	3,000	2,122
Capital Outlay				1,000	1,000
Total Expenditures and Transfers		<u>31,695</u>	<u>27,982</u>	<u>35,000</u>	<u>7,018</u>
Receipts Over (Under)					
Expenditures and Transfers		7,525	(8,038)		
Unencumbered Cash, Beginning		<u>14,469</u>	<u>21,994</u>		
Unencumbered Cash, Ending		<u>21,994</u>	<u>13,956</u>		

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	24,737	23,769	23,644	125
Motor Vehicle Tax		2,702	3,177	3,212	(35)
Recreational Vehicle Tax		63	64	66	(2)
Delinquent Tax		731	540	491	49
16/20 M Truck Tax		522	485	526	(41)
In Lieu of Tax		57	57	61	(4)
Total Cash Receipts / Revenue		<u>28,812</u>	<u>28,092</u>	<u>28,000</u>	<u>92</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Total Expenditures and Transfers		<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		812	92		
Unencumbered Cash, Beginning		<u>1</u>	<u>813</u>		
Unencumbered Cash, Ending		<u>813</u>	<u>905</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	5,938	6,488	6,451	37
Motor Vehicle Tax		1,161	779	773	6
Recreational Vehicle Tax		27	16	16	
Delinquent Tax		297	173	118	55
16/20 M Truck Tax		247	208	127	81
In Lieu of Tax		25	16	15	1
Total Cash Receipts / Revenue		<u>7,695</u>	<u>7,680</u>	<u>7,500</u>	<u>180</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		7,500	7,500	7,500	
Total Expenditures and Transfers		<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	
Receipts Over (Under)					
Expenditures and Transfers		195	180		
Unencumbered Cash, Beginning		<u>1</u>	<u>196</u>		
Unencumbered Cash, Ending		<u>196</u>	<u>376</u>		

Mental Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	29,281	29,984	29,843	141
Motor Vehicle Tax		3,605	3,774	3,803	(29)
Recreational Vehicle Tax		85	76	78	(2)
Delinquent Tax		1,009	720	581	139
16/20 M Truck Tax		702	647	622	25
In Lieu of Tax		77	72	73	(1)
Total Cash Receipts / Revenue		<u>34,759</u>	<u>35,273</u>	<u>35,000</u>	<u>273</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	
Total Expenditures and Transfers		<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(241)	273		
Unencumbered Cash, Beginning		<u>907</u>	<u>666</u>		
Unencumbered Cash, Ending		<u>666</u>	<u>939</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	18,815	18,785	18,685	100
Motor Vehicle Tax		2,136	2,419	2,445	(26)
Recreational Vehicle Tax		50	49	50	(1)
Delinquent Tax		586	436	373	63
16/20 M Truck Tax		399	384	400	(16)
In Lieu of Tax		45	45	47	(2)
Total Cash Receipts / Revenue		<u>22,031</u>	<u>22,118</u>	<u>22,000</u>	<u>118</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	
Total Expenditures and Transfers		<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		31	118		
Unencumbered Cash, Beginning		<u>289</u>	<u>320</u>		
Unencumbered Cash, Ending		<u>320</u>	<u>438</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	69,300	83,417	83,026	391
Motor Vehicle Tax		9,617	8,969	9,008	(39)
Recreational Vehicle Tax		225	180	185	(5)
Delinquent Tax		2,242	1,596	1,376	220
16/20 M Truck Tax		1,310	1,748	1,474	274
In Lieu of Tax		207	200	172	28
Total Cash Receipts / Revenue		<u>82,901</u>	<u>96,110</u>	<u>95,241</u>	<u>869</u>
Expenditures and Transfers					
Agriculture					
Personal Services		26,771	27,329	29,500	2,171
Contractual Services		6,937	8,353	9,750	1,397
Commodities		115,489	89,249	123,000	33,751
Capital Outlay				8,400	8,400
Reimbursed Expense	(<u>82,907</u>	<u>59,031</u>	<u>75,000</u>	<u>15,969</u>
Total Agriculture		<u>66,290</u>	<u>65,900</u>	<u>95,650</u>	<u>29,750</u>
Transfers					
Operating Transfers Out		<u>25,000</u>	<u>25,000</u>		(25,000)
Total Expenditures and Transfers		<u>91,290</u>	<u>90,900</u>	<u>95,650</u>	<u>4,750</u>
Receipts Over (Under)					
Expenditures and Transfers	(8,389)	5,210		
Unencumbered Cash, Beginning		<u>13,407</u>	<u>5,018</u>		
Unencumbered Cash, Ending		<u>5,018</u>	<u>10,228</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Miscellaneous				
Other	\$	56	25	25
Total Cash Receipts / Revenue		56	25	25
Expenditures and Transfers				
General Government				
Contractual Services				408
Total Expenditures and Transfers				408
Receipts Over (Under)				
Expenditures and Transfers		56	25	
Unencumbered Cash, Beginning		408	464	
Unencumbered Cash, Ending		464	489	

Reappraisal Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	93,020	96,890	96,411	479
Motor Vehicle Tax		10,325	11,953	12,085	(132)
Recreational Vehicle Tax		242	240	248	(8)
Delinquent Tax		2,681	2,031	1,846	185
16/20 M Truck Tax		1,792	1,861	1,977	(116)
In Lieu of Tax		220	233	231	2
Total Taxes		<u>108,280</u>	<u>113,208</u>	<u>112,798</u>	<u>410</u>
Miscellaneous					
Other		65	23		23
Total Cash Receipts / Revenue		<u>108,345</u>	<u>113,231</u>	<u>112,798</u>	<u>433</u>
Expenditures and Transfers					
General Government					
Personal Services		81,325	79,318	82,000	2,682
Contractual Services		16,846	11,819	20,000	8,181
Commodities		6,114	2,198	6,800	4,602
Capital Outlay		1,162	304	10,500	10,196
Reimbursed Expense	(686)	(2,817)		2,817
Total General Government		<u>104,761</u>	<u>90,822</u>	<u>119,300</u>	<u>28,478</u>
Transfers					
Operating Transfers Out			25,000		(25,000)
Total Expenditures and Transfers		<u>104,761</u>	<u>115,822</u>	<u>119,300</u>	<u>3,478</u>
Receipts Over (Under)					
Expenditures and Transfers		3,584	(2,591)		
Unencumbered Cash, Beginning		<u>6,700</u>	<u>10,284</u>		
Unencumbered Cash, Ending		<u>10,284</u>	<u>7,693</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	857,941	944,633	940,132	4,501
Motor Vehicle Tax		112,386	110,794	111,486	(692)
Recreational Vehicle Tax		2,636	2,221	2,291	(70)
Delinquent Tax		29,582	20,775	17,034	3,741
16/20 M Truck Tax		19,829	20,248	18,241	2,007
In Lieu of Tax		2,450	2,269	2,128	141
Total Taxes		<u>1,024,824</u>	<u>1,100,940</u>	<u>1,091,312</u>	<u>9,628</u>
Intergovernmental					
Special City & County Highway		241,241	244,568	229,538	15,030
Federal Financial Assistance			299,785		299,785
State Grant			39,971		39,971
Total Intergovernmental		<u>241,241</u>	<u>584,324</u>	<u>229,538</u>	<u>354,786</u>
Miscellaneous					
Sale of Surplus Property		19,204	4,203		4,203
Other		15,655	3,523	26,000	(22,477)
Total Miscellaneous		<u>34,859</u>	<u>7,726</u>	<u>26,000</u>	<u>(18,274)</u>
Total Cash Receipts / Revenue		<u>1,300,924</u>	<u>1,692,990</u>	<u>1,346,850</u>	<u>346,140</u>
Expenditures and Transfers					
Public Works					
Maintenance					
Personal Services		413,589	392,640	415,000	22,360
Contractual Services		21,493	23,692	32,000	8,308
Commodities		948,384	852,539	777,000	(75,539)
Capital Outlay		122,718	197,718	145,000	(52,718)
Reimbursed Expense	(328,514)	(126,368)	(94,800)	31,568
Total Maintenance		<u>1,177,670</u>	<u>1,340,221</u>	<u>1,274,200</u>	<u>(66,021)</u>
Administration					
Personal Services		50,089	47,926	47,000	(926)
Contractual Services		4,799	4,908	7,900	2,992
Commodities		989	1,018	7,500	6,482
Capital Outlay				11,250	11,250
Reimbursed Expense			(62)		62
Total Administration		<u>55,877</u>	<u>53,790</u>	<u>73,650</u>	<u>19,860</u>
Total Public Works		<u>1,233,547</u>	<u>1,394,011</u>	<u>1,347,850</u>	<u>(46,161)</u>
Transfers					
Operating Transfers Out		54,865			
Budget Credit				339,756	339,756
Total Expenditures and Transfers		<u>1,288,412</u>	<u>1,394,011</u>	<u>1,687,606</u>	<u>293,595</u>
Receipts Over (Under)					
Expenditures and Transfers		12,512	298,979		
Unencumbered Cash, Beginning	(11,493)	1,019		
Unencumbered Cash, Ending		<u>1,019</u>	<u>299,998</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	94,832	93,019	91,749	1,270
Motor Vehicle Tax		8,469	9,847	9,448	399
Recreational Vehicle Tax		216	198	199	(1)
Delinquent Tax		1,810	1,295	1,939	(644)
16/20 M Truck Tax		1,845	2,390	2,345	45
Total Taxes		<u>107,172</u>	<u>106,749</u>	<u>105,680</u>	<u>1,069</u>
Miscellaneous					
Sale of Surplus Property		2,901			
Other		1,458	538		538
Total Miscellaneous		<u>4,359</u>	<u>538</u>		<u>538</u>
Total Cash Receipts / Revenue		<u>111,531</u>	<u>107,287</u>	<u>105,680</u>	<u>1,607</u>
Expenditures and Transfers					
Public Safety					
Personal Services		15,223	24,414	21,000	(3,414)
Contractual Services		40,012	26,681	48,000	21,319
Commodities		20,459	36,409	25,000	(11,409)
Capital Outlay		983	15,000	12,980	(2,020)
Reimbursed Expense	(<u>1,455</u>	<u>(1,071)</u>		<u>1,071</u>
Total Public Safety		<u>75,222</u>	<u>101,433</u>	<u>106,980</u>	<u>5,547</u>
Transfers					
Operating Transfers Out		30,000	5,000		(5,000)
Total Expenditures and Transfers		<u>105,222</u>	<u>106,433</u>	<u>106,980</u>	<u>547</u>
Receipts Over (Under)					
Expenditures and Transfers		6,309	854		
Unencumbered Cash, Beginning		4,051	10,360		
Unencumbered Cash, Ending		<u>10,360</u>	<u>11,214</u>		

Service Program for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	20,680	20,511	20,407	104
Motor Vehicle Tax		2,505	2,664	2,687	(23)
Recreational Vehicle Tax		59	53	55	(2)
Delinquent Tax		674	493	410	83
16/20 M Truck Tax		452	451	440	11
In Lieu of Tax		53	49	51	(2)
Total Taxes		<u>24,423</u>	<u>24,221</u>	<u>24,050</u>	<u>171</u>
Miscellaneous					
Other		458	153		153
Total Cash Receipts / Revenue		<u>24,881</u>	<u>24,374</u>	<u>24,050</u>	<u>324</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>26,613</u>	<u>19,975</u>	<u>25,300</u>	<u>5,325</u>
Total Expenditures and Transfers		<u>26,613</u>	<u>19,975</u>	<u>25,300</u>	<u>5,325</u>
Receipts Over (Under)					
Expenditures and Transfers	(1,732)	4,399		
Unencumbered Cash, Beginning		<u>11,727</u>	<u>9,995</u>		
Unencumbered Cash, Ending		<u>9,995</u>	<u>14,394</u>		

Woodson County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$	3,513	4,221	2,000
Total Cash Receipts / Revenue		<u>3,513</u>	<u>4,221</u>	<u>2,000</u>
Expenditures and Transfers				
Health				
Contractual Services				3,500
Total Expenditures and Transfers				<u>3,500</u>
Receipts Over (Under)				
Expenditures and Transfers		3,513	4,221	
Unencumbered Cash, Beginning		<u>592</u>	<u>4,105</u>	
Unencumbered Cash, Ending		<u>4,105</u>	<u>8,326</u>	

Special Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	37,200	40,832	40,632	200
Motor Vehicle Tax		4,590	4,792	4,834	(42)
Recreational Vehicle Tax		109	96	99	(3)
Delinquent Tax		1,526	1,025	738	287
16/20 M Truck Tax		1,225	811	791	20
In Lieu of Tax		96	98	92	6
Total Cash Receipts / Revenue		<u>44,746</u>	<u>47,654</u>	<u>47,186</u>	<u>468</u>
Expenditures and Transfers					
Public Works					
Contractual Services		11,180	161,210	249,000	87,790
Commodities				1,209	(1,209)
Total Expenditures and Transfers		<u>11,180</u>	<u>162,419</u>	<u>249,000</u>	<u>86,581</u>
Receipts Over (Under)					
Expenditures and Transfers		33,566	(114,765)		
Unencumbered Cash, Beginning		<u>164,665</u>	<u>198,231</u>		
Unencumbered Cash, Ending		<u>198,231</u>	<u>83,466</u>		

Woodson County, Kansas
Special Liability Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Taxes		
Ad Valorem Tax	\$ 31,608	29,301
Motor Vehicle Tax	3,255	4,052
Recreational Vehicle Tax	77	82
Delinquent Tax	984	724
16/20 M Truck Tax	772	579
In Lieu of Tax	68	70
Total Taxes	<u>36,764</u>	<u>34,808</u>
Miscellaneous		
Other	9,796	5,784
Total Cash Receipts / Revenue	<u>46,560</u>	<u>40,592</u>
Expenditures and Transfers		
General Government		
Contractual Services	33,435	32,447
Reimbursed Expense	(1,014)	
Total Expenditures and Transfers	<u>32,421</u>	<u>32,447</u>
Receipts Over (Under)		
Expenditures and Transfers	14,139	8,145
Unencumbered Cash, Beginning	47,860	61,999
Unencumbered Cash, Ending	<u>61,999</u>	<u>70,144</u>

Special Park and Recreation Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$	2,904	2,371	1,500
Total Cash Receipts / Revenue		<u>2,904</u>	<u>2,371</u>	<u>1,500</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services				3,500
Total Expenditures and Transfers				<u>3,500</u>
Receipts Over (Under)				
Expenditures and Transfers		2,904	2,371	
Unencumbered Cash, Beginning		<u>1,100</u>	<u>4,004</u>	
Unencumbered Cash, Ending		<u>4,004</u>	<u>6,375</u>	

Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	11,526	9,432	8,500
Total Cash Receipts / Revenue		11,526	9,432	8,500
Expenditures and Transfers				
Economic Development				
Contractual Services		8,260	6,036	26,500
Commodities		5,178	213	(213)
Reimbursed Expense	(1)		
Total Expenditures and Transfers		13,437	6,249	26,500
Receipts Over (Under)				
Expenditures and Transfers	(1,911)	3,183	
Unencumbered Cash, Beginning		10,597	8,686	
Unencumbered Cash, Ending		8,686	11,869	

Woodson County, Kansas
Special Ambulance Vehicle Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 34,000	15,000
Total Cash Receipts / Revenue	<u>34,000</u>	<u>15,000</u>
Expenditures and Transfers		
Equipment		
Public Safety	<u>8,340</u>	
Total Expenditures and Transfers	<u>8,340</u>	
Receipts Over (Under)		
Expenditures and Transfers	25,660	15,000
Unencumbered Cash, Beginning	<u>112,607</u>	<u>138,267</u>
Unencumbered Cash, Ending	<u><u>138,267</u></u>	<u><u>153,267</u></u>

Woodson County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 530	
Transfers		
Operating Transfers In	10,000	67,000
Total Cash Receipts / Revenue	<u>10,530</u>	<u>67,000</u>
Expenditures and Transfers		
General Government		
Capital Outlay	33,285	29,359
Total Expenditures and Transfers	<u>33,285</u>	<u>29,359</u>
Receipts Over (Under)		
Expenditures and Transfers	(22,755)	37,641
Unencumbered Cash, Beginning	113,350	90,595
Unencumbered Cash, Ending	<u>90,595</u>	<u>128,236</u>

Woodson County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 25,000	25,000		25,000
Total Cash Receipts / Revenue	<u>25,000</u>	<u>25,000</u>	<u></u>	<u>25,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay			54,616	54,616
Equipment				
Agriculture	<u>1,360</u>			
Total Expenditures and Transfers	<u>1,360</u>		<u>54,616</u>	<u>54,616</u>
Receipts Over (Under)				
Expenditures and Transfers	23,640	25,000		
Unencumbered Cash, Beginning	<u>44,616</u>	<u>68,256</u>		
Unencumbered Cash, Ending	<u>68,256</u>	<u>93,256</u>		

Woodson County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 54,865	
Total Cash Receipts / Revenue	<u>54,865</u>	
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>34,750</u>	
Total Expenditures and Transfers	<u>34,750</u>	
Receipts Over (Under)		
Expenditures and Transfers	20,115	
Unencumbered Cash, Beginning	<u>40,585</u>	<u>60,700</u>
Unencumbered Cash, Ending	<u><u>60,700</u></u>	<u><u>60,700</u></u>

Woodson County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 3,915	
Transfers		
Operating Transfers In	30,000	5,000
Miscellaneous		
Sale of Surplus Property	16,000	
Other	5	4,612
Total Miscellaneous	16,005	4,612
Total Cash Receipts / Revenue	49,920	9,612
Expenditures and Transfers		
Equipment		
Public Safety	68,713	32,199
Total Expenditures and Transfers	68,713	32,199
Receipts Over (Under)		
Expenditures and Transfers	(18,793)	(22,587)
Unencumbered Cash, Beginning	85,799	67,006
Unencumbered Cash, Ending	67,006	44,419

Woodson County, Kansas
Rural Fire District Donations Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 1,000	5,853
Total Cash Receipts / Revenue	<u>1,000</u>	<u>5,853</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	823	2,707
Total Expenditures and Transfers	<u>823</u>	<u>2,707</u>
Receipts Over (Under)		
Expenditures and Transfers	177	3,146
Unencumbered Cash, Beginning	4,119	4,296
Unencumbered Cash, Ending	<u>4,296</u>	<u>7,442</u>

Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$	8,618	7,524	15,000
Total Cash Receipts / Revenue		8,618	7,524	15,000
Expenditures and Transfers				
Public Safety				
Contractual Services		7,560	9,072	27,000
Commodities			533	(533)
Total Expenditures and Transfers		7,560	9,605	27,000
Receipts Over (Under)				
Expenditures and Transfers		1,058	(2,081)	
Unencumbered Cash, Beginning		1,144	2,202	
Unencumbered Cash, Ending		2,202	121	

Emergency Telephone Service - Wireless Fund
 Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$	6,230	6,127	10,000
Total Cash Receipts / Revenue		6,230	6,127	10,000
Expenditures and Transfers				
Public Safety				
Contractual Services		3,458	1,989	(1,989)
Commodities			3,270	(3,270)
Capital Outlay				31,000
Total Expenditures and Transfers		3,458	5,259	31,000
Receipts Over (Under)				
Expenditures and Transfers		2,772	868	
Unencumbered Cash, Beginning		17,285	20,057	
Unencumbered Cash, Ending		20,057	20,925	

Solid Waste Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Special Assessments	\$ 257,774	252,493	300,000	(47,507)
Licenses, Fees, and Permits				
Service Fees	26,500	17,195	15,000	2,195
Miscellaneous				
Sale of Surplus Property	465			
Sale of Recycling Materials	17,383	22,952	10,000	12,952
Total Miscellaneous	17,848	22,952	10,000	12,952
Total Cash Receipts / Revenue	302,122	292,640	325,000	(32,360)
Expenditures and Transfers				
Sanitation				
Personal Services	131,295	132,156	146,000	13,844
Contractual Services	88,945	80,352	160,000	79,648
Commodities	45,939	33,373	55,000	21,627
Capital Outlay		43,000	43,000	
Reimbursed Expense	(5,269)			
Total Expenditures and Transfers	260,910	288,881	404,000	115,119
Receipts Over (Under)				
Expenditures and Transfers	41,212	3,759		
Unencumbered Cash, Beginning	14,232	55,444		
Unencumbered Cash, Ending	55,444	59,203		

Woodson County, Kansas
Special Auto Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 34,987	34,074
Total Cash Receipts / Revenue	<u>34,987</u>	<u>34,074</u>
Expenditures and Transfers		
General Government		
Personal Services	5,910	5,655
Contractual Services	1,361	536
Commodities	34	460
Total General Government	<u>7,305</u>	<u>6,651</u>
Transfers		
Operating Transfers Out	<u>28,704</u>	<u>27,682</u>
Total Expenditures and Transfers	<u>36,009</u>	<u>34,333</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,022)	(259)
Unencumbered Cash, Beginning	<u>28,704</u>	<u>27,682</u>
Unencumbered Cash, Ending	<u><u>27,682</u></u>	<u><u>27,423</u></u>

Woodson County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,304	390
Total Cash Receipts / Revenue	<u>1,304</u>	<u>390</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>1,394</u>	
Total Expenditures and Transfers	<u>1,394</u>	
Receipts Over (Under)		
Expenditures and Transfers	(90)	390
Unencumbered Cash, Beginning	<u>2,433</u>	<u>2,343</u>
Unencumbered Cash, Ending	<u><u>2,343</u></u>	<u><u>2,733</u></u>

Woodson County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Drug Control Tax	\$ 33	
Miscellaneous		
Sale of Confiscations	420	5,685
Total Cash Receipts / Revenue	453	5,685
Expenditures and Transfers		
Public Safety		
Contractual Services		225
Capital Outlay	150	
Total Expenditures and Transfers	150	225
Receipts Over (Under)		
Expenditures and Transfers	303	5,460
Unencumbered Cash, Beginning	3,308	3,611
Unencumbered Cash, Ending	3,611	9,071

Woodson County, Kansas
 Conceal and Carry Permit Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 73	585
Total Cash Receipts / Revenue	<u>73</u>	<u>585</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	73	585
Unencumbered Cash, Beginning	<u>1,080</u>	<u>1,153</u>
Unencumbered Cash, Ending	<u><u>1,153</u></u>	<u><u>1,738</u></u>

Woodson County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 5,598	4,287
Total Cash Receipts / Revenue	<u>5,598</u>	<u>4,287</u>
Expenditures and Transfers		
General Government		
Contractual Services	2,812	220
Commodities	<u>581</u>	<u>5,552</u>
Total Expenditures and Transfers	<u>3,393</u>	<u>5,772</u>
Receipts Over (Under)		
Expenditures and Transfers	2,205	(1,485)
Unencumbered Cash, Beginning	<u>3,150</u>	<u>5,355</u>
Unencumbered Cash, Ending	<u><u>5,355</u></u>	<u><u>3,870</u></u>

Woodson County, Kansas
 Sheriff's Special Donations Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 91	504
Total Cash Receipts / Revenue	<u>91</u>	<u>504</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	104	1,626
Total Expenditures and Transfers	<u>104</u>	<u>1,626</u>
Receipts Over (Under)		
Expenditures and Transfers	(13)	(1,122)
Unencumbered Cash, Beginning	1,915	1,902
Unencumbered Cash, Ending	<u>1,902</u>	<u>780</u>

Woodson County, Kansas
 Juvenile Intake Grant Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	1,567	1,567
Unencumbered Cash, Ending	1,567	1,567

Woodson County, Kansas
Community Development Block Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 46,375	8,231
Total Cash Receipts / Revenue	<u>46,375</u>	<u>8,231</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	23,022	7,109
Commodities	23,354	
Capital Outlay		1,450
Reimbursed Expense	(1,706)	
Total Expenditures and Transfers	<u>44,670</u>	<u>8,559</u>
Receipts Over (Under)		
Expenditures and Transfers	1,705	(328)
Unencumbered Cash, Beginning	<u>1,655</u>	<u>3,360</u>
Unencumbered Cash, Ending	<u><u>3,360</u></u>	<u><u>3,032</u></u>

Woodson County, Kansas
FEMA Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	3,954	3,954
Unencumbered Cash, Ending	3,954	3,954

Woodson County, Kansas
LEPP Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 4,587	3,507
Total Cash Receipts / Revenue	<u>4,587</u>	<u>3,507</u>
Expenditures and Transfers		
Health		
Personal Services	5,400	5,400
Total Expenditures and Transfers	<u>5,400</u>	<u>5,400</u>
Receipts Over (Under)		
Expenditures and Transfers	(813)	(1,893)
Unencumbered Cash, Beginning	8,048	7,235
Unencumbered Cash, Ending	<u>7,235</u>	<u>5,342</u>

Woodson County, Kansas
Other Grants Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 2,650	
Miscellaneous		
Local Match		3,894
Total Cash Receipts / Revenue	<u>2,650</u>	<u>3,894</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay		7,788
Total Expenditures and Transfers		<u>7,788</u>
Receipts Over (Under)		
Expenditures and Transfers	2,650	(3,894)
Unencumbered Cash, Beginning		2,650
Unencumbered Cash, Ending	<u>2,650</u>	<u>(1,244)</u>

Woodson County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Neosho Falls City - General	\$	10,602	10,602	
Toronto City - Bond and Interest		24,808	24,808	
Toronto City - General		33,580	33,580	
Toronto City - Library		2,840	2,840	
Toronto City - Special Liability		2,840	2,840	
Yates Center City - General		321,156	321,156	
		49,793	49,793	
		16,672	16,672	
Yates Center City - Special Law Enforcement		13,342	13,342	
Yates Center City - Multi-Year Capital Improv		13,344	13,344	
Piqua City Lighting - General		1,206	1,206	
Subtotal Cities		<u>490,183</u>	<u>490,183</u>	
Townships:				
Center Township - General	865			865
Liberty Township - General	351	2,177	2,173	355
Neosho Falls Township - General		388	388	
North Township - General		589	589	
Perry Twp - General	53	608	641	20
Toronto Twp - General		106	106	
Toronto Township - Fire		9,233	9,233	
Toronto Township - Building		9,245	9,245	
Subtotal Townships	<u>1,269</u>	<u>22,346</u>	<u>22,375</u>	<u>1,240</u>
Schools:				
USD #245 - General	81	28,736	28,817	
USD #245 - Capital Outlay	61	3,483	3,544	
USD #245 - Supplement General	311	40,502	40,813	
USD #258 - General	24	7,844	7,868	
USD #258 - Bond and Interest	192	9,144	9,336	
USD #258 - Capital Outlay	37	271	308	
USD #258 - Recreation Commission	23	1,203	1,226	
USD #258 - Supplemental General	145	11,645	11,790	
USD #366 - General	310	416,479	416,789	
USD #366 - Capital Outlay		1	1	
USD #366 - Supplemental General	12,317	654,585	666,902	
USD #386 - General	20	8,130	8,150	
USD #386 - Supplemental General		10,180	10,180	
USD #387 - General		943	943	
USD #387 - Supplemental General		2,113	2,113	
USD #389 - General	4	26,944	26,948	
USD #389 - Bond and Interest	1,189	36,689	37,878	
USD #389 - Capital Outlay	270	3,567	3,837	
USD #389 - Recreation Commission	214	7,340	7,554	
USD #389 - Supplemental General	1,540	56,413	57,953	
USD #484 - General		732	732	
USD #484 - Capital Outlay		232	232	

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD #484 - Supplemental General		1,231	1,231	
USD #484 - Recreation		87	87	
Subtotal Schools	<u>16,738</u>	<u>1,328,494</u>	<u>1,345,232</u>	
Cemeteries:				
Askren Cemetery - General	18	2,618	2,636	
Belmont Cemetery - General	647	1,294	1,320	621
Big Sandy Cemetery - General	7	1,424	1,431	
Buffalo Cemetery - General		949	949	
Carlisle Cemetery - General		1,774	1,774	
Central Owl Creek Cemetery - General	646	1,725	1,889	482
Kalida Cemetery - General		849	849	
Liberty Cemetery - General	495	2,472	2,389	578
		2,368	2,368	
Little Sandy Cemetery - General		412	412	
Pleasant Valley Cemetery - General	232	1,328	918	642
Toronto Cemetery - General		4,545	4,545	
Yates Center Cemetery - General		32,260	32,260	
Subtotal Cemeteries	<u>2,045</u>	<u>54,018</u>	<u>53,740</u>	<u>2,323</u>
Watershed Districts:				
Cherry Plum WS Dist #17 - General		19,923	19,923	
Upper Verdigris WS Dist #24 - General		870	870	
Big Creek WS Dist #48 - General		1,348	1,348	
Cedar Creek WS Dist #97 - General		10,782	10,782	
Subtotal Watershed Districts		<u>32,923</u>	<u>32,923</u>	
Woodson Co. Improvement District #2:				
Woodson Co. Improvement District #2		1,108	1,108	
Subtotal Woodson Co. Improvement District #2		<u>1,108</u>	<u>1,108</u>	
Regional Library:				
SEK Library General		32,111	32,111	
SEK Library Employee Benefits		2,251	2,251	
Subtotal Regional Library		<u>34,362</u>	<u>34,362</u>	
Total Subdivisions	<u>20,052</u>	<u>1,963,434</u>	<u>1,979,923</u>	<u>3,563</u>
State Funds:				
State Educational Building	688	32,155	32,089	754
State Institutional Building	344	16,078	16,045	377
		8	8	
Total State Funds	<u>1,032</u>	<u>48,241</u>	<u>48,142</u>	<u>1,131</u>
Other Agency Funds:				
Payroll Clearing		2,012,001	2,012,001	
Motor Vehicle Licenses	392	274,968	275,253	107
Driver License Fees	160	12,985	12,943	202
Game Licenses	132	8,278	8,223	187
Cereal Malt Beverage Licenses	200	200	200	200
Heritage Trust	261	1,234	1,125	370

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Stray Animal		571	25	546
Sales Tax	5,947	107,585	109,960	3,572
Treasurer's Holding Account	2,491	2,986	2,311	3,166
Total Other Agency Funds	<u>9,583</u>	<u>2,420,808</u>	<u>2,422,041</u>	<u>8,350</u>
Distributable Funds:				
Current Tax	3,061,554	5,214,622	4,981,900	3,294,276
Delinquent Tax	73,654	121,954	131,799	63,809
Motor Vehicle Tax	13,653	516,483	518,727	11,409
Recreational Vehicle Tax	122	10,589	10,324	387
Mineral Production Tax		1,669	1,669	
Local Alcoholic Liquor		8,963	8,963	
In Lieu of Tax		11,776	11,776	
Total Distributable Funds	<u>3,148,983</u>	<u>5,886,056</u>	<u>5,665,158</u>	<u>3,369,881</u>
Total Agency Funds	<u>3,179,650</u>	<u>10,318,539</u>	<u>10,115,264</u>	<u>3,382,925</u>

County of Woodson, Kansas
Reconciliation of 2010 Tax Roll
For the Year Ended December 31, 2011

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	4,850,209
Special Assessments		273,710
Add: Supplemental Tax Roll		3,207
Deduct: Taxes Abated		<u>(47,986)</u>
Tax Roll as Adjusted		<u><u>5,079,140</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections	\$	4,893,900
Uncollected:		
Personal Property	13,349	
Real Estate	136,820	
Special Assessments	<u>35,071</u>	
Total Uncollected		<u>185,240</u>
Net Tax Roll		<u><u>5,079,140</u></u>

County of Woodson, Kansas
Shelley Stuber, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 1 of 4)

Balance - January 1 \$ 0

Receipts:

Fish and Game Licenses	\$ 8,275
Fish and Game Fees	353
Cereal Malt Beverage Licenses	400
Cereal Malt Beverage Stamps	200
Voter Lists and Election Filing Fees	<u>107</u>

Total Receipts 9,335

Disbursements:

To County Treasurer	<u>9,335</u>
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Balance - December 31 0

County of Woodson, Kansas
Jamie Nitsch, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 2 of 4)

Balance - January 1 \$ 20

Receipts:

Mortgage Registration Fees and Heritage Trust	\$ 31,431	
Recording Fees	8,776	
Register of Deeds Technology Fund Fees	4,412	
Copy Charges and UCC Fees	<u>1,308</u>	
Total Receipts		45,927

Disbursements:

To County Treasurer:	<u>45,927</u>
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Balance - December 31	<u><u>20</u></u>
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County of Woodson, Kansas
Kelley Grisier, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 3 of 4)

Balance - January 1	\$	4,066
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Receipts:

State Share of Clerk Fees	\$	51,011	
LETC Fees		11,081	
IDS		372	
Criminal Probation Fees		1,956	
Drivers License Reinstatement Fees		2,984	
Checking Account Interest		70	
Fines		68,041	
Marriage Licenses		1,003	
KBI DNA Database Fees		400	
County Share of Clerk Fees		925	
PATF Fees		1,478	
Juvenile Supervision Fees		60	
Attorney Fees - County Reimbursement		5,098	
Miscellaneous Fees - County		681	
Fish and Game Prosecution Fee		950	
Law Library Fees		6,120	
Attorney Fees - State Reimbursement		2,775	
KBI Lab Fees		2,770	
Bonds		5,926	
Judgments, Restitution, Sale Proceeds, and Other		18,474	
Overage Refunds		37	
Unapplied Receipts		3,043	
Judicial Branch Surcharge		19,709	
Other		149	
Total Receipts		205,113	205,113

Disbursements:

State Share of Clerk Fees	\$	51,011	
LETC Fees		11,081	
IDS		372	
Criminal Probation Fees		1,956	
Drivers License Reinstatement Fees		2,984	
Checking Account Interest		70	
Fines		68,041	
Marriage Licenses		1,003	
KBI DNA Database Fees		400	
County Share of Clerk Fees		925	
PATF Fees		1,478	
Juvenile Supervision Fees		60	
Attorney Fees - County Reimbursement		5,098	
Miscellaneous Fees - County		681	
Fish and Game Prosecution Fee		950	
Law Library Fees		6,120	
Attorney Fees - State Reimbursement		2,775	
KBI Lab Fees		2,769	
Bonds		7,438	
Judgments, Restitution, Sale Proceeds, and Other		19,779	
Overage Refunds		36	
Unapplied Receipts		3,043	
Judicial Branch Surcharge		19,709	
Other		150	
Total Disbursements		207,929	207,929

Balance - December 31		1,250
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Composition of Ending Balance:

Demand Deposit - Yates Center Branch Bank	\$	1,250
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County of Woodson, Kansas
Shannon Moore, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 4 of 4)

Balance - January 1	\$	471
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Receipts:

Bonds	\$	5,335	
Delinquent Tax Warrants		38,707	
Jail Keep		8,198	
Impound Lot Fees		1,160	
VIN Fees		1,775	
Civil Process		1,370	
Other Fees		314	
Offender Registration Fees		620	
Conceal and Carry Fees		585	
Inmate Phone		1,014	
Sale of Impound Vehicle		5,085	
Other		<u>1,802</u>	
Total Receipts			65,965

Disbursements:

To County Treasurer:		61,101	
To Courts		5,335	
Total Disbursements			<u>66,436</u>
Balance - December 31			<u><u>0</u></u>

Woodson County, Kansas
Reconciliation of Expenditures
For the Year Ended December 31, 2011

Schedule 6

Total Expenditures per Financial Statement	\$	4,724,304
Plus Non Budgeted Funds:		
Special Liability Fund		32,447
Special Equipment Reserve		29,359
Special Rural Fire Equipment		32,199
Rural Fire District Donations		2,707
Special Auto Fund		34,333
Special Law Enforcement Trust Fund		225
Register of Deeds Technology Fund		5,772
Sheriff's Special Donations		1,626
Community Development Block Grant		8,559
LEPP Grant		5,400
Other Grants		<u>7,788</u>
Total Expenditures per Schedule 1		<u><u>4,563,889</u></u>